

Registered Charity Number: 1134234

Aire and Calder Methodist Circuit

Trustees' Annual Report and Financial Statements

For the Year Ended 31 August 2025

Aire and Calder Methodist Circuit

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Aire and Calder Methodist Circuit

Charity information

Charity Registration Number: 1134234

Circuit Number: 27/17

The Circuit comprises

26 churches at 31st August 2025: Ackworth, Airedale, Altofts, Craggstone, Featherstone, Horbury, Kippax, Lakeside Creative Arts Centre, Lindale, Lofthouse, Normanton, Pontefract, Parkside, Ropewalk, Rothwell, Sandal, Streethouse, The King's Way, Trinity Castleford, Trinity Netherton, Trinity South Elmsall, Trinity Wakefield, Upton, Walton, West Wakefield and Wrenthorpe with an online service from Methley,

Superintendent Minister: Revd. Barry Owen
17 Clarkson Court
Normanton
WF6 1NH

Circuit Office: The Methodist Church
Unit 12
Woodhouse Business Centre
169 Wakefield Road
Normanton
WF6 1BG

Circuit Treasurer: Mr JM Roberts

Trustees: All members of the Circuit Meeting are Trustees and are listed in Note 15.

Circuit Ministers (full time): Revd. Andrew Atkins
Revd. Chris Holmes
Revd. Naomi Kaiga
Revd. Jacob Kaiga
Revd. Barry Owen
Revd. Kim Williams
Revd. Dr Julian Pursehouse

Other appointments:

Heather A Turner – Circuit Administrator
Lyndsey Evans – Pioneer Youth and Families Worker
Alison Pridmore Assistant Children's and Families worker
Paula Ridley – Mission Activities Co-ordinator
Shelly Wilson – Lakeside Creative Arts Co-ordinator
Jane Marriott - Dementia Worker
Nigel Storey – Circuit Safeguarding Officer
Jill Tinker - Assistant Circuit Safeguarding Officer

Aire and Calder Methodist Circuit

Charity information (Continued)

Circuit stewards:

Mr Barry. Johnson
Mrs Judith Kershaw
Mr David Lane (deceased 04/02/25)
Mr. Brian. O'Shaughnessy
Mr Ian Pattison
Mr J.Michael Roberts
Mrs Lynne Precious (from 12/03/25)
Mr Mark Stainburn (from 12/03/25)

Bankers:

Virgin Money
6-10 Northgate
Wakefield
WF1 1TA

Investment Managers:

Central Finance Board of the Methodist Church
9 Bonhill Street
London
EC2A 4PE

Trustees for Methodist Church Purposes
Central Buildings
Oldham Street
Manchester
M1 1JD

Auditor:

Azets Audit Services Limited
12 King Street
Leeds
LS1 2HL

Aire and Calder Methodist Circuit

Trustees’ Annual Report for the Year Ended 31 August 2025

The Trustees present their annual report with the financial statements of the charity for the year ended 31 August 2025.

The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the financial statements and comply with the charity’s governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland.

Reference and Administrative Details

The Charity Information on page 1 forms part of this report.

Structure, Governance and Management

The Governing Document:	Deed Of Union (1932) and Methodist Church Act (1976)
Constituted:	Act of Parliament
Selection of Trustees:	Appointed by local churches and existing Trustees Ministers are automatically Trustees
Structure:	Part of the Yorkshire West District of the Methodist Church Accountable to the Methodist Conference
Risks:	Considered by the Leadership Team Take professional advice when required Adopted Safeguarding Policy

All the affairs of the circuit conform to the standing orders set out in The Constitutional Practice and Discipline of the Methodist Church (CPD).

Circuit Meeting:	It meets three times a year and its constitution is set out in CPD (SO 510). In 2024-25, 107 people served at sometime during the year as Trustees.
Circuit Leadership Team:	It deals with matters delegated to it by the circuit meeting, offers guidance to the circuit and constantly reviews the personnel, property and financial resources of the circuit.
Circuit Stewards:	Seven circuit stewards have been appointed with the following areas of responsibility: Senior Circuit Steward, Human Resources (Presbyters and Deacons), Human Resources (Lay Appointments), Children and Young People (vacant), Church Life and mission(vacant), Finance, Missions, Property Safeguarding and GDPR and Circuit Meeting Secretary.

Pay Policy for Ministers

Stipends and allowances for Presbyters and Deacons (collectively Ministers) are set annually by the Methodist Conference, and the Circuit is responsible for meeting those costs for all Ministers stationed by the Conference in the Circuit.

Risk Management

The Trustees have carried out ongoing assessments of the charity’s activities setting out the major opportunities available to the charity and the risks to which it is exposed. These risks are identified by the Circuit Leadership Team and are risk assessed.

Aire and Calder Methodist Circuit

Trustees' Annual Report for the Year Ended 31 August 2025 (continued)

Structure, Governance and Management (continued)

The principal risks and uncertainties faced by the charity at the time of writing are as follows:

- The cost of ongoing maintenance and refurbishment of circuit property;
- The possible reduction in the future of the number of Ministers covering the circuit's 26 churches;
- The risk of a church defaulting on its assessment.

The Trustees have considered their responsibilities under legislation including health and safety, employment law and safeguarding. Systems and procedures have been implemented to manage specific risks that have been identified, including training for all appropriate persons as necessary.

Volunteers

Aire and Calder Methodist Circuit is supported by a team of active volunteers. The charity is grateful to all volunteers for the skills and support they so willingly bring to the charity.

Objectives and Activities

The purposes of the Methodist Church are and shall be deemed to have been since the Date of Union the advancement of:

- a) The Christian faith in accordance with the doctrinal standards and discipline of The Methodist Church;
- b) Any charitable purpose for the time being of any Connexional, District, Circuit, local or other organisation of The Methodist Church;
- c) Any charitable purpose for the time being of any society or institution subsidiary or ancillary to The Methodist Church;
- d) Any purpose for the time being of any charity being a charity subsidiary or ancillary to The Methodist Church.

When reviewing the aims and objectives of the charity, and in planning future activities, the Trustees have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission.

Mission statement

The Aire and Calder Circuit is committed to:

- (a) **Worship:** to increase awareness of God's presence and to celebrate God's love;
- (b) **Learning and Caring:** to help people to grow and learn as Christians, through mutual support, care and study;
- (c) **Service:** to be a good neighbour to people in need and to challenge injustice;
- (d) **Evangelism:** to make more followers of Jesus Christ.

Resourcing mission

The Circuit will use resources for creative, imaginative, mission-based projects. These may be paid by the charity in the form of grants to external parties. Whilst committed to ensuring that every church receives suitable pastoral care it will endeavour to give appropriate support to churches that demonstrate they are outward looking, mission focused, not averse to risk taking and where possible and appropriate seeking to work in partnership with others.

Aire and Calder Methodist Circuit

Trustees' Annual Report for the Year Ended 31 August 2025 (continued)

Achievements and Performance

The year started with welcoming Revd Dr. Julian Pursehouse replacing Rev Robert Cotton as he stepped down as an active Presbyterian moved out on the area and became Supernumerary.

During the year there was some movement in the Lay Staff. Alison Pridmore was appointed to the vacant post of Assistant Children and Families worker. Nigel Story and Jill Tinker were appointed to the new posts of Circuit Safeguarding Officer and assistant Circuit Safeguarding Officer respectively. Jenny Ashby had left her post with the Creative Arts Centre and Shelly Wilson was appointed a Creative Arts Co-ordinator.

With great sadness we have to report that one of our Circuit Stewards died in February. He was a valued member of the team and responsible particularly with the City Fields project reported later. We welcomed Lynne Precious and Mark Stainburn to the team of Stewards.

Work in Pontefract on the Connexions "New Places for New people" under a Pioneer Listener and Shaper (David Buuck) has continued. Late in the year our Mission Activities Coordinator (Paul Ridley) joined David in identifying a former shop in Pontefract which could be used by the those needs identified by David and also as the Warm Room run by Paula in the Pontefract Church. Hopefully by the time you are reading this report the new premises will be open.

Throughout the last couple of years, the churches in Pontefract, Tanshelf Drive and Micklegate, have been worshipping together on both sites on alternative Sundays. This has now ceased with the two churches merged into one.

During the year a buyer has been identified and the former Micklegate Methodist Church, was sold in November 2025. Two Manses were sold in the year – 3 Kings Close and 12 Magna Grove.

The development of Newmillerdam to form the "Lakeside Creative Arts Centre" has been completed and the centre is up and running with various activities taking place.

At the end of the year, Newmillerdam became a class of Crigglestone with all their members transferring. Under the Church Council of Crigglestone a service takes place every Sunday morning in the Creative Arts Centre.

During the year, the Circuit has continued to prioritise ministry with children, young people and families through the employment of a full-time Pioneer, Youth and Families Worker and an Assistant Children and Families Worker. Together, they have delivered a wide range of activities across the Circuit and beyond, including schools' assemblies, religious education enrichment days, pastoral and wellbeing programmes, toddler groups, Messy Church, youth groups, and intergenerational worship. Schools' work remains a significant area of engagement, with regular contact maintained with over fifteen schools, alongside initiatives such as Prayer Spaces, transition work with Year 6 pupils, and the refreshed Wesley Way programme, formerly known as the John Wesley Lifepath. This work supports the Circuit's strategic aim of developing sustainable, outward-facing ministry and nurturing faith, confidence and belonging among children and families, many of whom have little previous connection with church life.

A manse has been purchased on City Fields and our Children's and Families Worker has moved in with a change in her responsibilities and Job title to Pioneer, Youth and Families Worker. This follows discussions with other churches in the area in examining how a Christian presence can be achieved in City Fields a major housing development along side a significant link road to the East of Wakefield.

Circuit Prayer Walks took place during the year visiting all the churches in the Circuit. A Circuit Bible Study was held all reading the same portion of the Bible with feedback meetings taking place around the Circuit. A day of spiritual food, physical food and social food, involving a talent show took place which proved to be very successful.

Trinity Mission (Hope Centre) continues to provide a valuable service to the community through their food bank, clothing bank and hot meals and are welcoming more guests each week. The Centre also offers advice and support to their guests, working with other Agencies, the Centre hopes to help with their guests' mental and physical health, including addiction.

Aire and Calder Methodist Circuit

Trustees' Annual Report for the Year Ended 31 August 2025 (continued)

Across the Circuit, churches continue to respond faithfully to changing circumstances. While some congregations are still experiencing challenges around attendance and capacity, a significant number have seen encouraging signs of recovery following the Covid period, with worship attendance stabilising or growing and renewed confidence evident in congregational life. Many churches have adapted service patterns, strengthened local partnerships, and explored shared worship or joint activities with neighbouring congregations. Alongside this, churches have continued to serve their communities through pastoral care, hospitality, food provision, creative arts, uniformed organisations, and outreach to those experiencing isolation or hardship. These developments reflect a growing realism about current context, combined with a determination to focus energy on mission, welcome, and community engagement rather than solely on maintaining past patterns of church life.

We have continued to:

- support the mission of the Methodist Church;
- bring manses up to an acceptable standard (CPD Book VII A, part 2)
- maintain a strong relationship between the circuit and the Methodist School in Wakefield, and with other schools, mainly through morning assemblies; and
- make grants to
 - Horbury Churches Together Youth Project
 - Ossett Boys Brigade
 - The Cross Project
 - Trinity Mission
 - and to several Churches for, Doors, Boilers, Notice Boards, AV Systems and Environmental Schemes.

Financial Review

The Statement of Financial Activities shows net income for the year, before net gains / losses on investments, of £558,447 (2024 net expenditure of £113,052) and the total reserves at 31 August 2025 stand at £4,387,158 (2024: £3,588,077). The Trustees consider the financial position to be satisfactory.

Principal funding sources for the year to 31 August 2025 are the assessments received from the churches within the Circuit, district grants and rents from two lettings. The principal items of expenditure are Ministers' stipends, staff salaries, the district levy, and manse repairs and improvements.

The Trustees have a Reserves Policy whereby unrestricted Funds are held in the current account at the Virgin Money; the Deposit Account at Methodist Chapel Aid; the Deposit Fund of the Central Finance Board; and in the Circuit's Model Trust Fund with TMCP.

The Circuit has considered the advice from the Charity Commission with regard to the level of reserves it should hold under the relevant SORP. It aims ideally to hold in reserve sufficient money in its unrestricted Funds to cover three months general expenditure i.e. about. £244,968. The reasons for this are:

- a) The circuit needs a reserve as working capital to cover normal running costs;
- b) It maintains 7 manses and it needs sufficient reserves to cover any emergency expenditure;
- c) There are 26 Churches in the Circuit and it needs sufficient reserves in case one or more cannot meet their annual assessment; and
- d) The circuit employs 8 lay workers, some supported by external grants, and it needs sufficient reserves to cover their salary/redundancy costs if necessary.

Aire and Calder Methodist Circuit

Trustees' Annual Report for the Year Ended 31 August 2025 (continued)

Where reserves vary from this level, the figure will be reported to the Circuit Leadership Team for action to be taken, if considered necessary, to remedy the position.

At 31 August 2025 the free reserves amounted to £989,644 (2024: £692,034) which is above the minimum level.

Plans for the Future

1. To support major redevelopment schemes as funds become available.
2. To continue to support the development of the mission of the churches
3. To continue to support Hope Centre Trinity Mission.
4. To support and develop the Lakeside Creative Arts Centre at Newmillerdam
5. To work with the District on the New Places for New People Scheme in Pontefract
6. To develop the work of the Pioneer, Youth and Families Worker in City Fields in conjunction with other Christian Churches in the area
7. To work toward an environmental target in 2030 of being carbon net zero.

Funds held as custodian on behalf of others

The Charity acts as custodian Trustee for the funds listed in note 18. These funds are eliminated during the financial statements preparation. The safe custody and segregation of this income was achieved by creating separate projects in the charity's book-keeping system so that all income and expenditure can be clearly accounted for and audited.

Trustees' Responsibilities

The charity Trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Circuit Meeting to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the net income or net expenditure of the Charity for that period. In preparing those financial statements, the Circuit Meeting has:

- selected suitable accounting policies and applied them consistently;
- observed the methods and principles in the applicable Charities SORP;
- made judgements and estimates that are reasonable and prudent;
- stated whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepared the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Circuit Meeting is responsible for keeping records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and the applicable Charities (Accounts and Reports) Regulations.

It is also responsible for safeguarding the assets of the charity and hence for taking steps for the prevention and detection of fraud and other irregularities.

Aire and Calder Methodist Circuit

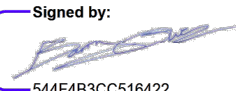
Trustees' Annual Report for the Year Ended 31 August 2025 (continued)

Statement of Disclosure of Information to Auditor

The Trustees of the charity who held office at the date of approval of this annual report confirm that:

- so far as they are aware, there is no relevant audit information, information needed by the charity's auditor in connection with preparing their report, of which the charity's auditors is unaware; and
- they have taken all the steps that they ought to have taken as Trustees in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of this information.

Signed on behalf of the Circuit by:

Signed by:

544F4B3CC516422...

Revd. B Owen

Superintendent Minister and Chair of the Circuit Meeting

Date: 11 May 2026

Aire and Calder Methodist Circuit

Independent Auditor's Report to the Trustees of Aire and Calder Methodist Circuit for the Year Ended 31 August 2025

Opinion

We have audited the financial statements of Aire and Calder Methodist Circuit for the year ended 31 August 2025 which comprise Statement of Financial Activities, the Balance Sheet, Statement of Cash Flows, and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 August 2024, and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the Trustee's Report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Aire and Calder Methodist Circuit

Independent Auditor's Report to the Trustees of Aire and Calder Methodist Circuit for the Year Ended 31 August 2025 (continued)

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' Report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of the Trustees

As explained more fully in the Trustees Responsibility Statement, the Trustees are responsible for the preparation of financial statements which give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Extent to which the audit was capable of identifying irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

Aire and Calder Methodist Circuit

Independent Auditor's Report to the Trustees of Aire and Calder Methodist Circuit for the Year Ended 31 August 2025 (continued)

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

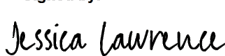
- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias; and
- Performing audit work over the timing and recognition of income and in particular whether it has been recorded in the correct accounting period.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions,

Use of our report

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's Trustee those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Azets Audit Services Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006

Signed by:

7523F15D661443E...

Azets Audit Services Limited Statutory Auditor
Chartered Accountants and Registered Auditors
12 King Street
Leeds
LS1 2HL

Date: 11 May 2026

Aire and Calder Methodist Circuit

Statement of Financial Activities for the Year Ended 31 August 2025

	Note	Unrestricted funds	Restricted Funds £	Endowment Funds £	Total 2025 £	Total 2024 £
Income and endowments from:						
Donations – assessment or share		642,772	-	-	642,772	658,986
Charitable activities	3	696,143	122,234	-	818,377	185,175
Other trading activities		29,900	-	-	29,900	41,400
Investments		31,076	82	5,128	36,286	43,255
Other income		10,985	-	-	10,985	1,264
Total income and endowments		1,410,876	122,316	5,128	1,538,320	930,080
Expenditure on:						
Charitable Activities	4	874,758	102,033	3,082	979,873	1,043,132
Total expenditure		874,758	102,033	3,082	979,873	1,043,132
Net (expenditure)/income before other recognised gains		536,118	20,283	2,046	558,447	(113,052)
Gains on disposal of fixed assets		240,185	-	-	240,185	134,995
Realised and unrealised gains on investments	9	-	-	449	449	17,525
Transfers between funds		2,097	(51)	(2,046)	-	-
Net movement in funds		778,400	20,232	449	799,081	39,468
Reconciliation of funds:						
Funds brought forward	13,14	3,297,723	47,310	243,044	3,588,077	3,548,609
Funds carried forward	13,14	4,076,123	67,542	243,493	4,387,158	3,588,077

A fully detailed Statement of Financial Activities for the year ending 31 August 2024 is shown in note 21 to the financial statements.

There were no recognised gains and losses for 2025 and 2024 other than those included in the Statement of Financial Activities.

All income and expenditure derive from continuing activities.

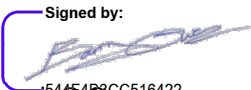
Aire and Calder Methodist Circuit

Balance Sheet as at 31 August 2025

	Note	2025 £	2024 £
Fixed Assets			
Tangible assets	8	3,085,279	2,602,689
Investments	9	243,493	243,044
Long term Loans	10	1,200	3,000
		3,329,972	2,848,733
Current Assets			
Assets held for sale		228,509	-
Debtors	11	29,613	41,668
Short term cash investments		860,615	763,344
Cash at Bank		44,251	32,327
		1,162,988	837,339
Creditors – Due within one year	12	(105,802)	(97,995)
Net Current Assets		1,057,186	739,344
Total Net Assets	13,14	4,387,158	3,588,077
Funds of the Circuit:			
Unrestricted funds	13, 14	4,076,123	3,297,723
Restricted funds	13, 14	67,542	47,310
Endowment funds	13, 14	243,493	243,044
Total Funds	13, 14	4,387,158	3,588,077

These financial statements were approved by the Circuit Meeting and signed on its behalf by:

The notes on pages 15 to 27 form part of these financial statements.

Signed by:

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Revd. B. Owen
Superintendent Minister and Chair of the Circuit Meeting

Date: 11 May 2026

Aire and Calder Methodist Circuit

Statement of Cash Flows for the Year Ended 31 August 2025

	Note	2025 £	2024 £
Cash flows from operating activities:			
Net cash used in operating activities	19	315,314	(4,951)
Cash flows from investing activities:			
Investment income received		36,286	43,255
Purchase of fixed assets		(970,754)	(502,567)
Proceeds from sale of fixed assets		728,349	646,334
Net cash provided by investing activities		(206,119)	187,022
Change in cash and cash equivalents in the year		109,195	182,071
Cash and cash equivalents at the beginning of the year		795,671	613,600
Cash and cash equivalents at the end of the year		904,866	795,671
Cash and cash equivalents include:			
Short term cash investments		860,615	763,344
Cash at bank		44,251	32,327
Total		904,866	795,671

Aire and Calder Methodist Circuit

Notes to the Financial Statements for the Year Ended 31 August 2025

1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Charity information

Aire and Calder Methodist Circuit is a charitable trust registered with the Charity Commission in England and Wales under the registered number 1134234. The principal address is 17 Clarkson Court, Normanton, WF6 1NH.

Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The financial statements are prepared in sterling which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

Aire and Calder Methodist Circuit meets the definition of a public benefit entity under FRS102.

Going concern

The Trustees have prepared financial projections, taking into consideration the current economic climate and its potential impact on the sources of income and planned expenditure. They have a reasonable expectation that adequate financial resources are available to enable the charity to continue in operational existence for the foreseeable future and have adequate contingency plans in the event that income streams are reduced. Consequently the financial statements have therefore been prepared on the basis that the charity is a going concern.

Income

Income represents all amounts which become available to the charity but excludes gains on investments. Donations are recognisable when the charity becomes entitled to receive the funds, when it is probable that the funds will be received and that they can be measured with sufficient accuracy. Investment income is recognised on an accruals basis and comprises of interest receivable during the accounting period and gains in market value of investments held during the period. Sale proceeds from the sale of assets not previously capitalised are shown net of the property levy where there is no replacement scheme for those assets. The value of services provided by volunteers is not included.

Grants are recognised in full in the statement of financial activities in the period in which they are receivable.

Expenditure

Expenditure is recognised in the period in which it is incurred and includes attributable VAT which cannot be recovered. Charitable expenditure comprises those costs incurred by the charity in the deliverance of its activities and services for its beneficiaries. It includes both costs that can be directly allocated to such activities and those costs of an indirect nature necessary to support them.

Support costs include those costs incurred in supporting the work of the charity.

Aire and Calder Methodist Circuit

Notes to the Financial Statements for the Year Ended 31 August 2025

1. Accounting Policies (continued)

Custodian Funds

Funds held by the charity as a custodian trustee are excluded from the income and expenditure of the charity and the balance held recognised as a liability within the financial statements.

Fund accounting

The funds held constitute:

Unrestricted general funds held for any purpose of the Circuit which are unrestricted. The Circuit Model Trust Fund has wide purposes defined in Standing Orders and is categorised as Unrestricted.

Unrestricted designated funds are held for specific purposes as determined by the Trustees.

Restricted funds represent grants, donations and legacies received which are allocated by the donor for a particular project or activity.

Endowment funds which represent gifts, the capital normally being unavailable for spending, and the income from which is either restricted or unrestricted. Details of each material fund are disclosed in note 13 to these financial statements.

Tangible fixed assets for use by the Circuit

A tangible fixed asset is capitalised if its expected useful life exceeds one year, and costs £1,000 or more. The Circuit Meeting may provide a reasonable estimate of the buildings' current value to the circuit. Properties have been included at the Trustees' valuation. Tangible fixed assets are stated at cost less depreciation. Freehold land is not depreciated.

Depreciation rates:

Office equipment – 3 years straight line

It continues to be the Circuit's policy not to provide depreciation on freehold property as, in the opinion of the Trustees, its estimated residual value at the end of its economic life is expected to be at least carrying value so that any depreciation charge would be immaterial. The Trustees will arrange periodic impairment reviews.

Transfer of church buildings into the circuit

Where a church building that is no longer under the stewardship of the church but where responsibility for stewardship has been transferred to the circuit following the closure of the church, the following accounting policy will be adopted. The property will be included as a current asset net of any levy and included in income where an acceptable offer(s) has/have been made for the building during the accounting period and the sale has crystallised after the year end.

Creditors, loans, provisions and grants payable

Creditors, loans and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement value after allowing for any discounts which may be due.

Grants to local churches for property schemes and other purposes are accounted for as liabilities when they receive formal approval by the Circuit Meeting. Grants awarded to other charitable bodies are accounted for as liabilities in the period in which the award is made.

Financial liabilities are only derecognised when, and only when, the charity's obligations are discharged, cancelled or they expire.

Amounts recognised as provisions are best estimates of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation.

Aire and Calder Methodist Circuit

Notes to the Financial Statements for the Year Ended 31 August 2025

1. Accounting Policies (continued)

Investments

Investments are revalued at each period end to fair value as determined by reference to quoted market prices. Investment income is included in the financial statements when receivable and any gains or losses on revaluation at the year end are shown in the SOFA.

Debtors and prepayments

Debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid net of any discounts due.

Endowment funds

Where the Circuit holds money which cannot be spent but must be retained (as capital) to generate an income the money or assets to be retained are known as an endowment fund. The capital is included in the appropriate column in the Balance Sheet. The income generated is restricted or unrestricted depending upon the terms of the endowment.

Pensions and staff costs

The charity makes payments to the Methodist Ministers' Pension Scheme (MMPS) which is a defined benefit scheme operated by The Methodist Church. The defined benefit obligation in respect of this scheme is that of The Methodist Church and not that of the circuit. Accordingly contributions paid are recognised as an expense in the year to which they relate.

The charity also makes payments to the Pensions Trust's Defined Contribution Flexible Retirement Plan for those of its lay staff who wish to join the scheme.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Taxation

Aire and Calder Methodist Circuit is a registered charity and as such is a charity within the meaning of schedule 6 of the Finance Act 2010. Accordingly, the Charity is potentially entitled to tax exemption under part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992 in respect of income and gains arising.

2. Critical Accounting Estimates and Judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The following accounting policies represent a critical accounting estimate:

It continues to be the Circuit's policy not to provide depreciation on freehold property as, in the opinion of the Trustees, its estimated residual value at the end of its economic life is expected to be at least carrying value so that any depreciation charge would be immaterial. The Trustees will arrange periodic impairment reviews.

Aire and Calder Methodist Circuit

Notes to the Financial Statements for the Year Ended 31 August 2025

3. Income from Charitable Activities

	2025 Total	2024 Total
	£	£
Transfer from Circuit Churches	696,143	131,175
District grants	102,234	49,000
Other grants	20,000	5,000
	818,377	185,175

4. Total Expenditure

	2025 Total	2024 Total
	£	£
Costs directly allocated to charitable activities:		
Stipends, salaries, National Insurance and pension costs (note 5)	433,049	380,084
District levy	134,000	133,852
Connexional priority fund levy	112,339	210,534
District TMCP levy	34,500	21,076
Insurance, utilities etc	39,341	33,082
Maintenance on manses	34,874	76,948
Depreciation	-	700
Expenditure on other circuit property	21,443	17,935
Administration	11,137	17,002
Mission support	11,596	13,610
Other	11,624	28,286
Staff expenses	40,318	35,382
Grants payable (Note 17)	84,300	64,669
	968,521	1,033,160
Support costs:		
Audit and accountancy	11,352	9,972
Total expenditure on charitable activity	979,873	1,043,132

5. Minister and Lay Staff Information

The average number of clergy and lay staff, analysed by function was:

	2025	2024
Clergy	7	8
Lay staff	7	4
	14	12

Aire and Calder Methodist Circuit

Notes to the Financial Statements for the Year Ended 31 August 2025

5. Minister and Lay Staff Information (Continued)

Minister and lay staff costs during the year were as follows:

	Clergy 2025 £	Lay staff 2025 £	Total 2025 £	Clergy 2024 £	Lay staff 2024 £	Total 2024 £
Wages and salaries	221,852	123,896	345,748	208,323	85,608	293,934
Social security costs	43,007	11,873	54,880	53,744	6,828	60,572
Pension costs	25,224	7,197	32,421	21,058	4,523	25,581
	290,083	142,966	433,049	283,125	96,959	380,084

There were no unpaid pension liabilities as at 31 August 2025 (2024 – none).

No employees earned £60,000 or more during the year (2024 – no employees).

The charity considers its key management personnel to be the Circuit Ministers and the Circuit Stewards. None of the Circuit Stewards received remuneration from the charity (2024 – none). The remuneration of the Circuit Ministers is set out above (clergy) with further details set out in note 16.

6. Trustees' Remuneration and Trustees' Expenses

There were no expenses paid to Trustees during the year other than those referred to in Note 16. All ministers' expenses were incurred in carrying out their roles as Ministers. Information on remuneration paid to Trustees is included in note 16.

7. Net Expenditure

This is stated after charging:	2025 £	2024 £
Auditor's remuneration:		
Audit	7,060	6,160
Accountancy	2,400	2,150

8. Tangible Fixed Assets

	Office Equipment £	Land £	Freehold Property £	Total £
Cost or valuation:				
At 1 September 2024	2,100	40,000	2,562,689	2,604,789
Additions	-	-	970,754	970,754
Disposals	-	-	(488,164)	(488,164)
At 31 August 2025	2,100	40,000	3,045,279	3,087,379
Depreciation:				
At 1 September 2024	2,100	-	-	2,100
Charge	-	-	-	-
At 31 August 2025	2,100	-	-	2,100
Net book value at 31 August 2024	-	40,000	2,562,689	2,602,689
Net book value at 31 August 2025	-	40,000	3,045,279	3,085,279

Freehold property constitutes the Manses, including the land on which they are built, and their internal contents.

Aire and Calder Methodist Circuit

Notes to the Financial Statements for the Year Ended 31 August 2025

9. Investments

	£
Market value at 31 August 2024	243,044
Realised and unrealised losses	449
Market Value at 31 August 2025	243,493

Investments include unitised funds held in the Managed Mixed Fund administered by the Central Finance Board of the Methodist Church.

The historical cost of investments held at market value was £151,112 (2024 - £151,112).

10. Long Term Loans

In June 2022 the circuit made a long term loan to Horbury Methodist Church of £5,000 of which £2,800 remains outstanding. £1,200 of this is due after one year.

11. Debtors

	2025 £	2024 £
Prepayments and other debtors	29,613	41,668

12. Creditors: Amounts Falling Due Within One Year

	2025 £	2024 £
Assessments in advance	72,923	71,377
Creditors and accruals	32,879	26,618
	105,802	97,995

Aire and Calder Methodist Circuit

Notes to the Financial Statements for the Year Ended 31 August 2025

13. Movement in Funds

For the year ended 31 August 2025:

	Balance 1 September 2024	Income	Expenditure	Other gains / (losses)	Transfers	Balance 31 August 2025
	£	£	£	£	£	£
Unrestricted funds:						
General funds	3,297,723	1,410,876	(874,758)	240,185	2,097	4,076,123
Total	3,297,723	1,410,876	(874,758)	240,185	2,097	4,076,123
Restricted funds:						
District Grants:						
New Places for New People	38,448	44,000	(18,792)	-	-	63,656
Lakeside Creative Arts Centre	-	50,234	(50,234)	-	-	-
Children and families worker	-	20,000	(20,000)	-	-	-
Dementia worker	-	8,000	(8,000)	-	-	-
NHS	5,000	-	(5,000)	-	-	-
Jubilee fund	820	-	-	-	-	820
Wakefield Methodist Junior and Infant School	714	-	-	-	-	714
Various bequests:						
Thomas Holmes	548	24	-	-	-	572
Henry Gundhill gift	1,008	22	(4)	-	(18)	1,008
J.W.Wilson Esq	772	36	(3)	-	(33)	772
Total restricted funds	47,310	122,316	(102,033)	-	(51)	67,542
Permanent endowment:						
Harold Speight Memorial fund	243,044	5,128	(3,082)	449	(2,046)	243,493
Total funds	3,588,077	1,538,320	(979,873)	240,634	-	4,387,158

Transfers: The transfer between restricted and unrestricted funds represents the balance of funds transferred from the restricted and endowment funds after the deduction of administrative fees. In the case of the Harold Speight Memorial fund payments are made from general funds in accordance with the terms of the endowment as outlined below.

Purpose of Restricted Funds:

District Grants –

- New places for new people – financed by the Connexion and the District, the scheme was launched by the Connexion alongside Pontefract Methodist Church to reach out to all the diverse people living in the community
- Lakeside Creative Arts Centre – financed by grants from the District and from Circuit Funds for the development of Newmillerdam Methodist Church
- Children and families workers – a grant from the district towards the cost of the workers.

Aire and Calder Methodist Circuit

Notes to the Financial Statements for the Year Ended 31 August 2025

13. Movement in Funds (continued)

NHS: - Funding from the South West Yorkshire Partnership Foundation Trust towards activities in the Lakeside Creative Arts Centre for Spirit in Mind

Jubilee Fund – This is a grant from the District towards projects to mark the Diamond Jubilee

Wakefield Methodist Junior and Infant School – This is a fund to support disadvantaged children at the school.

Purpose of Endowment Funds:

Harold Speight Memorial fund - This fund represents the income received from the permanent endowment. This income is spent on running the annual Joseph Winter Lecture. Any excess of income is then evenly distributed between the Circuit, Crigglestone Methodist Church and Flanshaw United Reformed Church.

For the year ended 31 August 2024:

	Balance 1 September 2023	Income	Expenditure	Other gains / (losses)	Transfers	Balance 31 August 2024
	£	£	£	£	£	£
Unrestricted funds:						
General funds	3,295,305	869,445	(1,004,143)	134,995	2,121	3,297,723
Total	3,295,305	869,445	(1,004,143)	134,995	2,121	3,297,723
Restricted funds:						
District Grants:						
New Places for New People	24,000	24,000	(9,552)	-	-	38,448
Lakeside Creative Arts Centre	-	5,000	(5,000)	-	-	-
Children and families worker	-	20,000	(20,000)	-	-	-
NHS	-	5,000	-	-	-	5,000
Jubilee fund	820	-	-	-	-	820
Wakefield Methodist Junior and Infant School	664	50	-	-	-	714
Various bequests:						
Thomas Holmes	521	28	(1)	-	-	548
Henry Gundhill gift	936	28	(3)	72	(25)	1,008
J.W.Wilson Esq	772	41	(2)	-	(39)	772
Benevolent fund	-	316	(316)	-	-	-
Total restricted funds	27,713	54,463	(34,874)	72	(64)	47,310
Permanent endowment:						
Harold Speight Memorial fund	225,591	6,172	(4,115)	17,453	(2,057)	243,044
Total funds	3,548,609	930,080	(1,043,132)	152,520	-	3,588,077

Aire and Calder Methodist Circuit

Notes to the Financial Statements for the Year Ended 31 August 2025

14. Analysis of Net Assets by Fund

As at 31 August 2025	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £
Fixed assets	3,085,279	-	243,493	3,328,772
Long term debtors	1,200	-	-	1,200
Net current assets	989,644	67,542	-	1,057,186
	4,076,123	67,542	243,493	4,387,158

As at 31 August 2024	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £
Fixed assets	2,602,689	-	243,044	2,845,733
Long term debtors	3,000	-	-	3,000
Net current assets	692,034	47,310	-	739,344
	3,297,723	47,310	243,044	3,588,077

15. Trustees

The following Trustees have held office since 1 September 2024:

Mrs Doreen Abson	Mrs Christine Ackinclose
Mrs Rosalyn Ash	Revd Andrew Atkins (resigned 31/08/25)
Mrs Janet Attack	Mr Tim Baker (joined 12/03/25)
Mrs Joan Beevers	Mrs Margaret Bendle
Mrs Carole Blanshard	Mrs Maureen Boocock (joined 12/03/25)
Mr Malcolm Bullock	Mrs Esme Bulmer
Mr Ian Chippendale	Mrs Julie Copley
Mrs Maureen Dawson	Mrs Susan Dean
Mr Mike Dixon	Mr Kevin Dobson
Mrs Lorna Dobson	Mrs Marian Dunford
Mr Peter Ellis	Mrs Lyndsey Evans
Mr Tom Ferguson (resigned 31/08/24)	Mrs Rosalyn Field
Mr Peter Finneran	Miss Mollie Garbett
Mrs Helen Gourlay	Revd Trevor Grewcock
Mrs Rita Grice	Mrs Christine Grundy
Mrs Helen Harding	Mr Richard Hayes
Revd James Heap	Revd Sandra Heap
Mr David Hebden	Mrs Hilary Hetherington
Dr Brian Hill	Mr Steven Hindle
Ms Nicola Hobson	Revd Chris Holmes
Mr Andrew Howard	Mr Robert Ince
Mr Barry Johnson	Mr Peter Johnson
Mr Keith Jones	Revd Jacob Kaiga
Mrs Margaret Jones	Revd Naomi Kaiga
Mr Gordon Kay	Mr Nigel Kell
Mrs Susan Keogh	Mrs Judith Kershaw
Mrs Linda Knapper	Mr David Lane (deceased 04/02/25)
Mr Jonathan Madeley	Mr Keith Madeley
Mrs Janet Marsh	Mrs Gillian Marley

Aire and Calder Methodist Circuit

Notes to the Financial Statements for the Year Ended 31 August 2025

15. Trustees (Continued)

Mrs June McBurney	Revd Hugh McKee
Mrs Dorothy Metcalfe	Mr Francis Mwaba
Mrs Katerina Nelson	Mr John Netherwood
Mrs Christine O' Shaunessy (joined 12/03/25)	Revd Barry Owen
Revd Rex Owen	Mrs Marilyn Owens
Mr Ian Pattison	Revd Thomas Phiri (joined 01/09/25)
Mrs Lynne Precious	Revd Julian Pursehouse (joined 01/09/24)
Mr Sean Quinn	Mrs Ruth Redgwick (joined 01/09/25)
Mr Colin Redman (resigned 11/04/25)	Mr Colin Ride
Mrs Sandra Ride	Mrs Paula Ridley
Mrs Margaret Roberts	Mr Michael Roberts
Mrs Doreen Rowley	Mrs Val Rushton (resigned 31/08/25)
Mrs Carole Shaw	Mrs Janet Smith
Mr Richard Smith	Mr Mark Stainburn
Mrs Pat Stead	Mrs Deb Storey
Mr Nigel Storey	Mr John Sudworth
Mrs Vera Sudworth	Mrs Kathy Swales
Mrs Carol Sykes	Mrs Margaret Thompson
Mr Chris Tinker	Mrs Heather Turner
Mrs Pam Turner	Mr Stephen Turner
Mrs Elaine Wall	Mrs Lisa Wells
Mr Michael Wheatley	Mrs Christine Whitworth
Mr Roger Whitworth	Mr Alexander Whyte
Revd Kim Williams	Mrs Susan Wood
Mr Rodney Young	

16. Related Party Transactions

Ministers

Stipends and allowances for Presbyters and Deacons (collectively Ministers) are set annually by the Methodist Conference, and the Circuit is responsible for meeting those costs for all Ministers stationed by the Conference in the Circuit.

The following Ministers received the basic stipend of £31,100 (2024 - £29,040):

Revd K Williams	Revd. Dr J Pursehouse
Revd J Kaiga	Revd N Kaiga
Revd A Atkins	Revd B Owen
Revd C Holmes	

All were provided with living accommodation as required by the church's standing orders.

In addition to the basic stipend the following Connexionally agreed additional allowances were paid: Revd B Owen Superintendent Minister's allowance £3,110 (2024 - £2,904).

Local preachers

The 17 Local Preachers who are also members of the Circuit Meeting were paid preaching fees amounting to £2,545 in total (2024 - 15 preachers were paid £1,335).

Aire and Calder Methodist Circuit

Notes to the Financial Statements for the Year Ended 31 August 2025

16. Related Party Transactions (continued)

Supernumeraries

The 4 Supernumeraries who are also members of the Circuit Meeting were paid fees and travelling expenses amounting to £1,150 (2024 – 4 Supernumeraries were paid £1,100).

Other payments

During the year Trustees claimed expenses of £935 (2024 – £1,335).

Lyndsey Evans, a trustee, is employed by the circuit as a children and families worker. Her total remuneration including pension contributions in the year was £34,215 (2024 – £32,437).

Paula Ridley, a trustee is employed by the circuit as the Mission Activities Co-ordinator. Her total remuneration including pension contribution from this date was £19,204 (2024: £4,627)

Heather Turner a trustee is employed by the circuit as the Circuit Administrator. Her total remuneration including pension contribution from this date was £34,664 (2024: £6,602)

Nigel Storey is a trustee. From 7 June 2025 he was was employed by the circuit as the Circuit Safeguarding Officer, His total remuneration including pension contributions from this date was £1,625 (2024: £nil).

17. Grants Paid

During the year the charity awarded grants to the following:

	2025 £	2024 £
Grants to institutions:		
South Elmsall Parish Nurse	-	5,750
Environmental grants	-	4,994
Horbury Churches Together Youth Project (in support of youth work)	-	2,000
Trinity Mission	30,000	30,000
Ropewalk	2,000	-
South Elmsall Layworker	19,370	-
Airedale Methodist church	1,518	-
Lakeside Layworker	5,067	1,375
Trinity Netherton	7,000	-
Cross project	2,000	-
Kenya project	-	2,000
CROSS project	-	2,000
Airedale lay worker	3,750	750
Horbury Church	495	-
Lindale Notice Board	-	2,244
Altofts	12,500	1,518
The Kings Way New Boiler and Notice Board	-	3,460
Walton new boiler, Sign and Window	-	8,025
Misc grants under £1k	600	553
	84,300	64,669

Aire and Calder Methodist Circuit

Notes to the Financial Statements for the Year Ended 31 August 2025

18. Funds held as custodian

The Charity acts as custodian Trustee for the following funds:

Methodist Women in Britain
Benevolent fund
MAYC Fund

Movement in these funds are eliminated during the preparation of the financial statements and any year end balances held are recognised both in cash and as a liability. The total amount held in these funds at the year-end was £9,266 (2024 - £8,696).

19. Net Cash provided by Operating Activities

	2025 £	2024 £
Net movement in funds	799,081	39,468
Gains on sale of fixed assets	(240,185)	(134,995)
(Gains)/losses on fixed asset investments	(449)	(17,453)
Income from investments	(36,286)	(43,255)
Depreciation	-	700
Decrease/(increase) in debtors	13,855	18,671
Asset held for sale	(228,509)	152,206
(Decrease)/increase in creditors	7,807	(20,293)
	315,314	(4,951)

Aire and Calder Methodist Circuit

Notes to the Financial Statements for the Year Ended 31 August 2025

21. Comparative Statement of Financial Activities for the Year Ended 31 August 2024

	Unrestricted funds	Restricted Funds £	Endowment Funds £	Total 2024 £
Income and endowments from:				
Donations – assessment or share	658,936	50	-	658,986
Charitable activities	131,175	54,000	-	185,175
Other trading activities	41,400	-	-	41,400
Investments	36,986	97	6,172	43,255
Other income	948	316	-	1,264
Total income and endowments	869,445	54,463	6,172	930,080
Expenditure on:				
Charitable Activities	1,004,143	34,874	4,115	1,043,132
Total expenditure	1,004,143	34,874	4,115	1,043,132
Net (expenditure)/income before other recognised gains	(134,698)	19,589	2,057	(113,052)
Gains on disposal of fixed assets	134,995	-	-	134,995
Realised and unrealised gains on investments	-	72	17,453	17,525
Transfers between funds	2,121	(64)	(2,057)	-
Net movement in funds	2,418	19,597	17,453	39,468
Reconciliation of funds:				
Funds brought forward	3,295,305	27,713	225,591	3,548,609
Funds carried forward	3,297,723	47,310	243,044	3,588,077